

**SEATTLE MUNICIPAL COURT ACCOUNTS
RECEIVABLE & REVENUE RECOVERY
Internal Controls Review**

January 4, 2007

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Susan Cohen, City Auditor

January 4, 2007

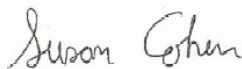
Honorable Fred Bonner
Seattle Municipal Court
City of Seattle
Seattle, Washington 98104

Judge Bonner:

Attached is our report on *Seattle Municipal Court Accounts Receivable and Revenue Recovery*. The primary objective of the review was to assess the adequacy of the City's internal controls over the processes for tracking and collecting financial obligations due to the Court. This audit project was conducted at the request of Seattle Municipal Court management as a result of our September 2005 report on Parking Fine Collection that responded to a City Council 2005-2006 budget process Statement of Legislative Intent (SLI).

We appreciate the excellent cooperation and collaborative efforts of the Seattle Municipal Court management and staff during the review process. The Seattle Municipal Court's response to our review is included in the 'Actions Planned' section for each issue in the report.

Sincerely,



Susan Cohen
City Auditor

SC:rh

Attachment

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CHAPTER 1: INTRODUCTION AND BACKGROUND

The Seattle Police Department (SPD) issues citations with associated monetary fines to citizens for parking violations, traffic infractions, and non-traffic infractions. These fines are payable to the Seattle Municipal Court (SMC), which is responsible for tracking and following up on any monies owed. In 2005, SMC received about \$17 million in revenues from these types of fines. SMC offers citizens the option of meeting their fine obligations through either a time-payment plan or a community service arrangement. If citizens do not challenge or question a citation during a hearing with a Magistrate, and do not select one of the payment option plans, and do not pay their financial obligation to SMC, their account will ultimately be forwarded to a collection agency. Recoveries made by the collection agency are remitted to the City.

During our review, we focused on evaluating SMC's internal controls over its accounts receivable management and revenue recovery policies, procedures, and operations. We also evaluated the effectiveness and efficiency of SMC's accounts receivable and revenue recovery functions. This review was performed at the request of SMC Finance management as a follow-on project to our September 2005 Parking Fine Collection report, which was a procedural review of internal controls. The Court sought this review because it is embarking on a project to update and upgrade its technology infrastructure and is seeking concurrent business process improvements.

RESULTS IN BRIEF

Overall, Seattle Municipal Court (SMC) personnel are properly complying with SMC's current policies and procedures related to accounts receivable management and revenue recovery functions, and SMC's internal controls appear to be generally adequate to ensure protection of City funds and compliance with applicable law. However, SMC policies cause operational inefficiencies, result in wasted resources, and allow citizens to take advantage of the system to delay their fine payments and/or referral to collections. We found that citizen compliance with SMC's payment terms and requirements is not adequate. SMC does not track revenue recovery performance measures, and does not have adequate information technology tools to properly support its accounts receivable management and revenue recovery functions.

We found that proper controls were generally in place and functioning adequately for SMC's accounts receivable management and revenue recovery functions. Financial obligations to SMC appear to be properly recorded and tracked. However, SMC's policy allowing financial obligations to be recalled from collections causes problems. We found that citizen compliance with timely payment of SMC fines was not good, which resulted in late fee penalties and the eventual referral of the accounts to collections. SMC would benefit from improved management review of obligation adjustments made by the Judicial and Magistrate support units to prevent and/or detect the potential for fraudulent adjustments by SMC employees.

Controls over time-payment functions are not adequate. SMC staff are generally executing time-payment functions in accordance with current SMC policies, and time-payments are properly

documented, tracked, and followed up on. However, current policies result in operational inefficiencies, Court resources are wasted pursuing debts that will likely not be paid, and citizens can take advantage of lenient payment policies to delay payment of their fines and/or referral to collections. SMC's time-payment policies and procedures are not effective in achieving the appropriate enforcement of community orders.

Controls over community service functions need improvement. Community service arrangements are properly documented, tracked, and followed up on, and SMC staff appear to be properly executing policies and procedures. However, the current policies result in operational inefficiencies, SMC resources are expended to follow up on community service hours that have a high-default rate, and citizens can take advantage of the Court's lenient payment policies to delay payment of their fines and/or referral to collections. SMC's community service policies and procedures are only somewhat effective in achieving the appropriate enforcement of community orders.

We were unable to satisfactorily assess or quantify the effectiveness and efficiency of SMC's revenue recovery functions compared to those of the other large municipal courts we surveyed, due to a lack of SMC performance data. SMC is limited in its ability to collect and track revenue recovery performance data due to its current information systems and architecture. However, we did determine that SMC's current payment policies contribute to the inefficiency of its revenue recovery operations.

SMC's information systems tools do not adequately support its revenue recovery and accounts receivable needs.

BACKGROUND

The Seattle Police Department (SPD) issues citations with associated monetary fines to citizens for parking violations, traffic infractions, and non-traffic infractions (i.e., infractions for anything not involving a moving vehicle, for example, urinating in public). These fines are payable to the Seattle Municipal Court (SMC), which is responsible for tracking and following up on any monies owed. Issuance of and monetary penalties associated with these types of citations/infractions are governed by Title 11 – Vehicles and Traffic – of the Seattle Municipal Code (section 11.31.120 addresses Monetary Penalties) and State RCW Chapter 46 on Motor Vehicles (section 46.63.110 addresses Monetary Penalties). Citizens may also request a hearing with a Magistrate to challenge and/or discuss the citation and the fine.

In 2005, SMC received about \$14.9 million in revenues from parking tickets, \$1.7 million from traffic infractions, and \$73,000 from non-traffic infractions. These revenues comprise almost the entire balance of the General Fund revenue category "Court Fines," which represents about 2.5 percent of the City's General Fund revenues.

Citizens can pay their Court obligations via mail, internet, phone, or in-person at the Court or any City facility that accepts payments. Most citizens either mail in their payments or pay at the

Court. The Treasury unit in the Department of Executive Administration (DEA) processes most of the mailed-in payments. SMC also offers two payment options for citizens who would find it difficult to pay the entire balance: 1) time-payment plans, which offer payments in installments, and 2) community service arrangements, which offer volunteering in the community in lieu of payment of monies owed.

SMC is responsible for tracking and following up on any unpaid financial obligations and these functions are handled primarily by the Revenue Recovery unit. If the citizen does not request a hearing and does not pay the obligation, their account will be automatically assessed a late penalty after a certain number of days, and then ultimately be forwarded to SMC's collection agency if the account continues to remain delinquent. Recoveries made by the collection agency are remitted daily to SMC.

SCOPE AND METHODOLOGY

We initiated this review of the SMC's internal controls governing accounts receivable management and revenue recovery functions in August 2005. We conducted this project at the request of SMC Finance management, as a follow-on project to our September 21, 2005 Parking Fine Collection report, which was conducted in response to a Statement of Legislative Intent (SLI). A copy of this report is included as Appendix 1.

During this current review, we focused on internal controls that affect the City's revenues and expenses. At the request of SMC management, in addition to reviewing control procedures, we tested compliance with procedures. Specifically, we reviewed internal controls relating to the areas listed below:

- Accounts receivable management
- Time-payments
- Community service
- Revenue recovery performance
- Information systems

It should be noted the scope of this review covered controls related to financial obligations associated with parking violations, traffic infractions, and non-traffic infractions. It did not include obligations associated with criminal charges or any other type of Court fee. At the request of SMC management, we did not review any functions performed by SMC's new collection agency, Alliance One, because the Court is still working through the transition to this collection agency for the contract that went into effect about two years ago. SMC asked that we postpone any audit of collections until this transition effort is completed.

We based our audit conclusions on interviews with City personnel, interviews and a survey of personnel from other large municipal courts, interviews with vendors, and review and analysis of procedures and policies and available documentation and electronic data. We also observed the SMC's administrative operations and revenue recovery functions in the courthouse.

We conducted the fieldwork for this review between September 2005 and July 2006. It should be noted that this project was suspended for about six months, from December 2005 through May 2006, while we waited for data requested from the SMC for the audit.

We used sampling techniques based on a risk-based approach, which allow for a cost-effective way to review significant controls. Our review, therefore, would not necessarily disclose all significant weaknesses and irregularities. In performing audits, our office follows the Government Audit Standards, as prescribed by the Comptroller General of the United States.

CHAPTER 2: SEATTLE MUNICIPAL COURT ACCOUNTS RECEIVABLE & REVENUE RECOVERY INTERNAL CONTROLS REVIEW

The Office of City Auditor conducted this review to assess the condition of internal controls for the Seattle Municipal Court's (SMC's) accounts receivable management and revenue recovery policies, procedures, and operations. Overall, we found that internal controls appear to be generally adequate to ensure protection of City funds and compliance with applicable law, and SMC staff are properly executing the current Court policies. However, SMC policies cause operational inefficiencies, result in wasted resources, and allow citizens to take advantage of the system to delay payment and/or referral to collections. Citizen compliance with the SMC's payment terms and requirements is low. Also, SMC does not track revenue recovery performance measures, and it does not have adequate information technology tools to properly support the accounts receivable management and revenue recovery functions.

I. ACCOUNTS RECEIVABLE MANAGEMENT

The Seattle Police Department (SPD) issues citations with associated monetary fines to citizens for parking violations, traffic infractions, and non-traffic infractions. These fines are payable to SMC, which is responsible for tracking and following up on any monies owed. Information on the violations, the fines, and the citizen's payment history are maintained in the Court's MCIS database system. In 2005, SMC received \$14.9 million in revenues from parking tickets, and almost \$1.8 million from traffic and non-traffic infractions combined.

The majority of parking tickets are issued by SPD Parking Enforcement Officers (PEO's) using handheld machines, and information on these tickets is electronically transferred to SMC and MCIS each evening. All traffic and non-traffic infractions, and some parking violations, are manually issued by an SPD Officer or PEO. These citations are manually entered into MCIS by SMC administrative staff. Citizens can pay their Court obligations via mail, internet, phone, or in-person. Citizens can also establish time-payment plans and community service arrangements, which are discussed in depth later on. SMC is responsible for tracking and following up on any unpaid obligations. Citizens may request a hearing to challenge and/or discuss the citation and the fine. If the citizen does not request a hearing and does not pay the obligation, the account will be automatically assessed a late penalty (\$25 for parking, and \$52 for other infractions) after a certain number of days and SMC will notify the Washington State Department of Licensing

(DOL) about the delinquent account. Then if there is no action taken by the citizen on the account after a certain number of days, it is forwarded by SMC to the collection agency (Alliance One).

We reviewed the adequacy of internal controls over SMC's accounts receivable management and revenue recovery functions. Specifically, we evaluated whether controls would ensure obligations owed were properly tracked and followed up on to ensure compliance with procedures and appropriate enforcement of court monetary sanctions. This included performing audit work to verify manual infractions were properly and timely entered into MCIS, late penalties were accurately applied to delinquent accounts, delinquent accounts were properly and timely turned over to the collection agency, and there was adequate management review of employee adjustments to obligation amounts. Overall, we found that proper controls were in place and functioning adequately, but we did note a few issues. SMC's policy that allows obligations to be recalled from collections causes problems with reconciliation, collection agency efforts, and the message it sends to the citizens. Improvement is needed in the area of management review of obligation adjustments made by the Judicial and Magistrate support units. A high percentage of citizens do not make timely payments on their Court fines, which leads to late fee penalties and eventual referral to collections. Details on these issues are covered below.

Conclusion 1: SMC policies allow for a “revolving door” with the collection agency in that financial obligations placed in collections can be pulled out when citizens receive new violations and fines.

Background

SMC obligations are forwarded to the collection agency, Alliance One, after they have been delinquent for a set number of days – 38 days for parking violations, and 45 days for traffic and non-traffic infractions. Before SMC forwards an account to collections, a late penalty is added to the account balance (\$25 for parking tickets, \$52 for other infractions), notification is sent to DOL, and the citizen is mailed a letter notifying them that their account is delinquent and will be sent to collections. The collection agency works the account and forwards any payments received to SMC. Alliance One adds their collection fees directly to the customer's account balance; SMC does not pay a fee to Alliance for collection services.

Issue, Impact, and Recommendation

We observed during our audit fieldwork that SMC allows obligations to be recalled from collections; generally, this occurs when a citizen receives new violations and fines. SMC policy currently allows for a citizen's account to be pulled out of collections and put back in a “current” status, including rolling old debts into new time-payment plans. This practice will be covered in detail later in the report. We observed that collection recalls that result in a citizen receiving a new and “refreshed” debt occur frequently. Recalls from collections also occur when citizens are disputing their account being placed in collections. In these cases, the account is recalled until it can be researched and resolved by the SMC Revenue Recovery staff.

SMC's current policy creates several problems. The large volume of accounts “revolving” in and out of collections, due to SMC's lenient policy with its repeat offenders, increases the difficulties in reconciling the collection agency's data with SMC's data to determine what is in

collections. This policy may give citizens the impression that there is always a way to avoid paying their past or current SMC obligations. Furthermore, the collection agency has expended efforts and resources on accounts that are pulled out of collections, and the collection fees assessed to the account are removed when the account is recalled to the Court – even though it is very likely that the account will end up back in collections and Alliance One will have to start over again.

We recommend that SMC change its policy regarding collections recalls to prohibit recalls due to new violations and fines received, in all but the most unusual circumstances.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

An important consideration for the Court is for judges to maintain judicial discretion in matters pertaining to court sanctions, including financial sanctions. Within this context, management will evaluate policies from other jurisdictions and bring policy recommendations to Judges for consideration and adoption, including potentially developing different protocols between infraction (particularly parking) cases and criminal cases. The Manager of Court Compliance will coordinate these efforts with the Director of Finance and the Director of Probation. It is anticipated that options for procedural and policy changes will be presented to the judicial bench by the second quarter of 2007.

Conclusion 2: The review of employee adjustments to financial obligations could be improved by looking for potential fraud and/or inappropriate adjustments.

Background

Customer accounts and their balances due are recorded and tracked in SMC's MCIS database system. A large number of personnel in several SMC units can adjust customer accounts on MCIS, including adjusting the balance due. Units with these system access rights include Cashiers, Revenue Recovery, Judicial Support/Operations, and Magistrate Support/Operations. This capability is needed to make legitimate authorized account transactions and adjustments.

Issue, Impact, and Recommendation

System access rights should be limited to the principle of least privilege¹ for internal control purposes and there should be an appropriate level of management oversight for adjustments made to financial obligation amounts. Controls should be adequate to prevent and/or detect unauthorized and potentially fraudulent adjustments made by employees, within the range of what is operationally feasible. SMC has had past problems in this area with employees adjusting obligation amounts due for their own accounts and those of their friends.

Currently, controls appear to be adequate for the Cashier's and Revenue Recovery units, but could be improved for the Magistrate Support/Operations and Judicial Support/Operations. Currently, the potential exists for an employee to reduce or waive financial obligations either as a personal favor for a customer or in return for something of value. The Cashier's and Revenue

¹ The information technology control principle of least privilege requires that system access rights be granted at the minimum level for what is required for the job function and to the smallest number of employees as is operationally necessary.

Recovery units have access to an on-line exception report that shows adjustments made only by their units. The managers of these two units review these exception reports for anything that appears to be unusual. Currently, there is no such exception report in place for the Magistrate Operations or Judicial Operations units, and no regular management review procedure that would detect a fraudulent adjustment made by these units. These units do, however, periodically review the work of each employee, which includes comparing a sampling of MCIS transactions to taped hearings of court proceedings to verify transactions were entered accurately.

Review of adjustments made by the Judicial Support unit is complicated by the fact that it is normal practice for judges to order significant fine reductions, so large dollar adjustments are normal and appropriate for these staff to make. It might be difficult for management to determine which adjustments were authorized and proper and which were unauthorized even if they had a report of adjustments made by their unit. SMC is planning to implement a new control procedure in 2007 and will review annually any financial obligations the SMC employees have with the Court and any adjustments made to employee accounts. It is not operationally feasible to completely ensure that inappropriate adjustments are prevented and/or detected but any improvement in providing a systematic management review of financial account adjustments would be beneficial.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

Management is planning to implement regular reviews of employee obligations. In addition, obligation adjustment reports are being refined for Magistrate and Judicial Operations adjustments. The Managers of Finance, Judicial Operations, Magistrates and Court Technology will address this issue. This work will be completed by the end of the 4th quarter 2006.

Conclusion 3: A high percentage of citizens who receive parking violations, traffic infractions, and non-traffic infractions do not pay in a timely manner.

Background

Citizens receive fines/fees associated with parking violations, traffic infractions, and non-traffic infractions. The violation/infracton notice states that there are a certain number of days to pay the fines to SMC, or to request a hearing, or else a late penalty (\$25 for parking, and \$52 for traffic and non-traffic) will be assessed, and the fine will ultimately be turned over to collections if it remains unpaid.

Issue, Impact, and Recommendation

During audit fieldwork, we performed tests on a non-random sample of 19 parking violations and 20 traffic and non-traffic infractions to determine whether citizens made timely payments. Our sample results were that 11 of the citizens (or 58 percent) who received parking violations did not request a hearing or pay on time, and 11 of the citizens (or 55 percent) who received traffic and non-traffic infractions did not take either of these actions in a timely manner. Consequently, late penalties were assessed to these citizens. For parking violations, 10 of those who did not pay on time had their account forwarded to collections, and the other one paid late, thereby incurring SMC's late penalty. For the traffic and non-traffic infractions, eight of those who did not pay on time had their account forwarded to collections, and the other three paid late and incurred SMC's late penalty. We do not have any recommendations for this situation but

found this data to support the importance of assessing late fees and other penalties to help provide sufficient motivation for citizens to pay their obligations to the Court.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

As noted by the Auditor, a high percentage of defendants do not pay court fines timely in spite of various sanctions such as late fees, driver's license suspensions and holds on license plate tabs. Management will study practices of other similar urban jurisdictions to determine what other appropriate enforcement protocols or incentives can be implemented. The Court Compliance Manager along with a representative from Finance will provide a study in the second quarter of 2007.

II. TIME-PAYMENT PLANS

SMC allows citizens to pay their Court fines/fees on an installment basis called a time-payment plan. Time-payment plans are intended for those who do not have sufficient funds to pay the entire amount of the fines/fees at one time; however, SMC does not use income level as a criterion for granting time-payment plans. Time-payment plans are set up by SMC's Revenue Recovery staff on the first floor of the Court, often after the citizen has had a hearing. Revenue Recovery interviews the citizen to determine a monthly payment amount that would be reasonable and realistic for the citizen to pay and prepares the paperwork. It is important to note that State law (RCW 46.63.110, section 6(a)) requires that courts offer installment payment plans for those citizens who receive traffic infractions and do not have the wherewithal to pay. However, State law does not require this option for parking violations, and the law states that installment plans do not need to be granted to any citizen in non-compliance with any current or prior installment payment plan. As of April 2006, SMC had about \$1 million due in financial obligations set up on time-payment plans.

We reviewed the time-payment plan functions to determine whether internal controls were adequate. Specifically, we evaluated whether controls would ensure time-payments were properly established, tracked, and handled to ensure compliance with procedures and appropriate enforcement of court monetary sanctions. This included performing audit work to determine whether time-payments were set up and documented properly, deposits were collected per Court procedure, time-payments were tracked adequately, payments were processed and recorded accurately, delinquent time-payments were properly followed up on, late penalties were assessed as appropriate, obligations were forwarded to collections if they remained delinquent, time-payment extensions were properly handled, and time-payment policies and procedures were effective in achieving SMC's enforcement of community orders.

Overall, we found that controls over time-payment functions are not adequate. We found that SMC staff are generally executing time-payment functions in accordance with current Court policy, but that the current policies create several problems. We concluded that SMC's time-payment policies and procedures are not effective in achieving enforcement of community orders. See details on these findings below.

Conclusion 4: Time-Payment policies result in inefficiencies and staff time inefficiently spent tracking and following up on citizen accounts. Policies allow citizens to take advantage of the system and delay payment and/or referral to collections.

Background

SMC's Revenue Recovery unit staff set up time-payment plans for citizens who request them and track and monitor citizen compliance with the plans. Monitoring includes sending letters and making phone calls to those who are late with their payment commitments.

Issue, Impact, and Recommendation

Time-payment plans were originally intended for citizens who were not able to pay their entire SMC obligation at one time, as a means to allow them a realistic method of meeting their obligations to the Court. Time-payment policies should support this intent and effectively provide motivation to citizens to meet their financial obligations to SMC, and allow SMC to enforce community orders in a cost-effective manner. We found that this is not currently the case, and noted several issues with SMC's time-payment policies and practices:

- **No Minimums** Currently, there is no minimum dollar value for an obligation a citizen must owe SMC before being allowed to establish a time-payment plan. SMC used to require a minimum balance due of \$50, but dropped this requirement. It requires a significant amount of staff time to set up, monitor, and follow-up on time-payment plans, and it is not cost effective to expend this effort on small dollar-value obligations.
- **"Rolling Time-Pays"** Currently, a defendant/citizen may have many different cases/violations rolled into one time-payment plan. A defendant can have their new violations rolled into a new time-payment plan that includes their previous violations, even if they were delinquent on the old obligations and previous time-payment plans. During audit fieldwork, we observed situations in which a citizen's account was in collections for prior delinquent time-pays (up to three years old), and the accounts were pulled out of collections and the old debts rolled into a new time-payment plan. State law RCW 46.63.110, section 6(a) specifically states that time-payment plans do not need to be offered to anyone who has defaulted on another current or prior installment plan. It should be noted that SMC used to require citizens to pay one-half of the amount of any new fines being merged with an existing obligation on time-payment, but this policy was dropped.
- **Time-Pay Deposits and Extensions** SMC's procedure is that a deposit of 25 percent of the amount due should be collected when the time-payment plan is established, unless the citizen says they need an extension to make this deposit payment at a later date. Generally, extensions are granted for no more than a month for this first payment. During audit test work, we found that deposits were extended frequently and none of the deposit extensions we reviewed were ever paid. These obligations were eventually referred to collections.
- **Time-Pay Repeat Offenders** SMC currently has no limit on the number of times that a citizen can be granted a time-payment plan for Court obligations. During our audit

fieldwork, all of the time-payment plans we sampled involved citizens who were repeat offenders in that they had had multiple time-payment plans in the past.

- **No Fee for Time-Payment Plans** State law allows for governments to charge a fee for time-payment plans to reflect the cost of administering these plans. As discussed in the survey we conducted of other large municipal courts (see Appendix 1: Memorandum on Benchmarking Municipal Court Revenue Recovery Operations), six of the nine courts surveyed that offered time-payments charged an administrative fee for this service. Currently, SMC does not charge a fee for time-payments.

The result of the issues discussed above is that SMC spends a significant amount of resources and staff time to set up, monitor, and follow-up on time-payment plans, with minimal collection of revenues. Most of the obligations set up on time-payments become delinquent and are forwarded to collections. We recommend that SMC change the time-payment policies to reflect the original intention, which was to offer a reasonable method for citizens of limited means to meet their financial obligations to the Court.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

Executive Committee has approved management evaluating policies within other jurisdictions, and then bringing policy recommendations back to the Judges, including potentially developing different protocols between infraction (particularly parking) cases and criminal cases. The Court has also taken action by instituting a fee for time-payment plans as allowed by RCW. It is the intent for this fee to go in to effect in the first quarter of 2007. The Court Compliance Manager will work with a representative from Finance to bring recommendations to the Bench specific to policy considerations in the 2nd quarter of 2007.

Conclusion 5: Audit work performed indicates most citizens set up on time-payment arrangements do not pay on time.

Background

Citizens who request time-payment plans are generally set up with payment amounts to be remitted monthly to SMC. If the citizen is 30 days late with a payment, they are automatically sent a letter informing them that they are late with their payment. In addition, the Revenue Recovery employees track the time-payment plans they set up and will, time permitting, call the citizen. If the citizen is 45 days late with a payment, the MCIS system will automatically close the time-payment, notify the Washington State Department of Licensing of the delinquency, and send the account to collections. Before the file is transferred to collections, SMC Revenue Recovery will manually add the default penalty to each account.

Issue, Impact, and Recommendation

During audit fieldwork, we tested a limited sample of time-payments to determine whether citizens made timely payments, and interviewed Revenue Recovery staff and observed their time-payment processes. Our audit work indicated that most citizens set up on time-payment plans do not make timely payments. Each of the delinquent time-payments we reviewed also had deposit/first payment extensions, which delayed the timing of when the obligation was

considered to be delinquent, but each was eventually assessed SMC's late penalty and forwarded to collections.

Given the frequency of delinquency for time-payment plans, this adds weight to the recommendation for Conclusion #4 that time-payment policies need to be revisited and strengthened to minimize SMC resources spent in following up on debts that likely will not be recovered (at least not without the assistance of a professional collection agency) and to motivate citizens to meet their financial obligations to SMC.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

As noted by the Auditor, a high percentage of defendants do not pay court fines timely in spite of various sanctions such as late fees, driver's license suspensions and holds on license plate tabs. Management will study practices of other similar urban jurisdictions to determine what other appropriate enforcement protocols can be implemented. The Court Compliance Manager will work with a representative of Finance to provide pertinent information in the second quarter of 2007.

Conclusion 6: Time-payment research functions are inefficient and not adequately supported by the smc's MCIS system.

Background

Time-payment plans are set up and tracked by SMC's Revenue Recovery unit. Time-payments are recorded in the MCIS system, which is the database SMC uses as a case management system as well as an accounts receivable system.

Issue, Impact, and Recommendation

Systems tools should be adequate to support efficient and effective tracking and follow-up activities for SMC's time-payment plans. Currently, this is not the case. Time-payment research on MCIS is quite complex and requires a thorough knowledge of both MCIS and SMC operations. For the time-payments we sampled, Revenue Recovery staff assisting us had to review information on seven MCIS screens to determine the status details for the time-payment plan. In addition, because MCIS was not designed to support accounts receivable functions, it can not provide time-payment tracking reports for the Revenue Recovery staff. Instead, each Revenue Recovery staff person uses their own method to track the time-payments they are responsible for and make follow-up phone calls and letters for those that are delinquent. These methods include manually re-entering time-payments either into a spreadsheet, an Access database, or on paper. In addition, MCIS does not include a separate field for time-payment deposits or extensions, so it is not possible to review or analyze this information.

Ideally, MCIS would be either replaced or enhanced to better support time-payment functions. If that is not possible, the burden of administering time-payment plans could be reduced by tightening up the policies as is discussed in Conclusion #5.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

As noted by the Auditor, MCIS lacks sufficient time payment functionality. The court anticipates that replacement of its system will provide appropriate functionality. The court will be evaluating our management of this function to determine other opportunities.

III. COMMUNITY SERVICE ARRANGEMENTS

SMC allows citizens to “pay” for fines/fees by performing community service for a non-profit charitable organization instead of paying the fines/fees. Community service arrangements are intended for citizens of limited means, and to provide them with the option of serving their community in lieu of paying their SMC fines. However, SMC does not grant community service arrangements based on income levels. Community service arrangements are set up by SMC’s Revenue Recovery staff on the first floor of the courthouse, often after a citizen has had a hearing. Revenue Recovery interviews the citizen, approves the organization the citizen will be serving their community hours with, lays out a schedule of how many hours are to be served per week/month, and documents the community service arrangement. Municipal courts in the State of Washington are not required by law to offer community service as a payment option. At any given time, SMC has about 80-90 citizens set up on community service arrangements. There are currently 300 agencies approved for community service, and a citizen may propose one for SMC approval that is not on the current list.

We reviewed the community service arrangement functions to determine whether internal controls were adequate. Specifically, we evaluated whether controls would ensure community service arrangements were properly established, tracked, and handled to ensure compliance with procedures and maximum recovery of community service hours owed. This included performing audit work to determine if community service arrangements were set up and documented properly, community service was adequately tracked and accurately updated for hours worked, delinquent community service plans were properly followed up on, late penalties were assessed as appropriate, obligations were forwarded to collections if they remained delinquent, community service extensions were properly handled, and community service policies and procedures were effective in enforcing community orders. Overall, we found that controls over community service functions need some improvement. We found that SMC staff members are executing community service functions in accordance with current SMC policy but that the current policies lead to problems. We concluded that SMC’s community service policies and procedures are only somewhat effective in enforcing community orders. Details are provided below.

Conclusion 7: Community service policies allow citizens to take advantage of the system and delay payment and/or referral to collections, and create inefficiencies for smc staff.

Background

SMC’s Revenue Recovery unit staff set up community service arrangements for those who request them and track and monitor citizen compliance with the agreements. Monitoring includes reviewing work timesheets submitted, contacting the agencies for whom the work was

performed, and sending letters and making phone calls to those who are late in submitting their timesheets.

Issue, Impact, and Recommendation

Community service arrangements were originally intended for citizens of limited means, and to provide citizens an option to serve their community in lieu of paying SMC fines. Community service policies should be consistent with this intent, and they should motivate citizens to meet their obligations to SMC and permit SMC to enforce community orders in a cost-effective manner. We found that this is only partially the case, and noted several issues with community service policies:

- No Minimums Currently, there is no minimum dollar value of an obligation a citizen must owe SMC to allow them to establish a community service arrangement. (One hour of community service compensates for each \$10 owed.) SMC formerly required a minimum balance due of \$50, but dropped this requirement. Community service arrangements require a significant amount of staff time to set up, monitor, and follow-up on, and it is not cost-effective to expend this effort on small dollar-value obligations.
- Community Service Repeat Offenders SMC currently has no limit on the number of times that a citizen can be granted a community service arrangement for SMC obligations. During audit fieldwork, most of the community service arrangements we sampled involved citizens who had multiple prior community service plans.
- Extensions SMC allows citizens to extend the timing of their community service arrangement, but only depending on the citizen's circumstances and not if they have only a small number of total community hours to serve. During audit test work, we noted two citizens from our sample of 15 who had received extensions, and neither of these citizens met their service time commitments. These obligations were eventually referred to collections.

The policy issues discussed above result in SMC spending a significant amount of resources and staff time to set up, monitor, and follow-up on community service arrangements, with limited citizen compliance with service time commitments. Our observation was that SMC resources are expended, and about half of the obligations set up on community service arrangements become delinquent and are forwarded to collections. We recommend that SMC revise its community service policies to better reflect the original intent of community service, which was to offer an option for citizens of limited means to meet their financial obligations to the Court.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

Management will study practices of other similar urban jurisdictions to determine what other appropriate enforcement protocols can be implemented. The Court Compliance Manager will work with a representative of Finance to conduct this study with anticipated results by the second quarter of 2007.

Conclusion 8: Audit work performed indicates that many citizens set up on community service arrangements do not serve out the time they committed to.

Background

Citizens who request community service arrangements are set up with a schedule for the hours that need to be served and work timesheets to be submitted to SMC. Revenue Recovery staff track community service plans and routinely call the citizen a few days before any timesheets are due. If a citizen is 30 days delinquent in turning in their timesheet, they are automatically sent a letter advising them of their delinquency, and charged a default penalty. If the citizen is 45 days late with a timesheet, the MCIS system will automatically close the community service arrangement, notify the Washington State Department of Licensing of the delinquency, and send the account to collections.

Issue, Impact, and Recommendation

During audit fieldwork, we performed tests on a sample of community service arrangements to determine whether citizens met their schedules for service hours, and we interviewed Revenue Recovery staff and observed their community service processes. Our audit work performed on a sample of community service arrangements indicated that seven out of 15 (or 47 percent) of citizens do not serve all of their hours on time. Most of the delinquent community service arrangements included in the sample were assessed SMC's late penalty and forwarded to collections.

Given the high percentage of delinquency rates for community service arrangements, we feel this adds weight to the recommendation for Conclusion #7 that community service policies need to be revisited and revised to minimize SMC resources spent in following up on debts that have a high probability of not being recovered (at least not without the assistance of a professional collection agency), and to provide increased motivation to citizens to meet their financial obligations to the SMC.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

As noted by the Auditor, a high percentage of defendants do not pay court fines timely in spite of various sanctions such as late fees, driver's license suspensions and holds on license plate tabs. Management will study practices of other similar urban jurisdictions to determine what other appropriate enforcement protocols can be implemented. The Court Compliance Manager will work with a representative of Finance to conduct this study with anticipated results by the second quarter of 2007.

IV. REVENUE RECOVERY PERFORMANCE

Once SPD issues a parking ticket, traffic citation, or non-traffic citation to a citizen, the fine/fee associated with the citation becomes due and payable to SMC. SMC is responsible for making reasonable efforts to collect the monies owed to ensure that recovery of revenues is maximized for the City.

We reviewed SMC's policies, procedures, and practices to determine whether controls ensured that SMC's revenue recovery processes were efficient and effective compared to industry best practices for large municipal courts. Specifically, this involved surveying ten municipal courts from other large cities (or jurisdictions) about their policies and practices for revenue recovery, and comparing SMC practices and policies to those of the other courts. The results of the survey were published on June 21, 2006 in the Memorandum On Benchmarking Municipal Court Revenue Recovery Operations. See Appendix 1 for a copy of the Memorandum and the details of the survey results. In summary, we identified five finding areas:

1. Fees for Time-Payments
2. Organizational Structures
3. Collections Contracts
4. Other Outsourcing
5. Information Technology Systems

Our study also included a list of issues for SMC to consider based on survey results and best practices in the other organizations.

Overall, we were unable to satisfactorily assess or quantify the effectiveness and efficiency of SMC's revenue recovery functions due to a lack of SMC performance data since SMC is limited in its ability to collect and track revenue recovery performance data due to its current information systems and architecture. However, we determined that SMC's current payment policies contribute to the inefficiency of revenue recovery operations. Details of the issues we noted in this area follow.

Conclusion 9: SMC does not collect or track performance measurement data for revenue recovery processes.

Background

SMC is responsible for tracking and following up on monies owed to the Court for fines and fees associated with parking tickets, traffic infractions, and non-traffic infractions. In 2005, SMC collected about \$16.7 million in revenues from all of these fines and fees.

Issue, Impact, and Recommendation

SMC should establish and track performance measures for revenue recovery processes, including the percentage of fines and fees issued that are ultimately collected and the cost of the collection/revenue recovery effort. Currently, SMC does not track this information, and this is primarily due to the limitations of SMC's MCIS system, which are discussed in Section V. Seven of the 10 municipal courts we surveyed indicated that they collect some performance data, including the total collection percentage rate, the cost of the court's revenue recovery functions (payroll, benefits, non-personnel related, and overhead costs), and the cost of any outsourced services. SMC should track their collection rates, and the cost of the collection effort, to determine the true effectiveness and efficiency of their revenue recovery operations and to facilitate more informed business decision-making. For instance, many courts outsource some or all of the revenue recovery functions that occur before accounts are sent to a collection agency (called pre-collect functions) and the vendors charge a set fee per ticket/citation for these

services. At present, SMC, due to a lack of data on their cost of operations and recovery/collection rates, is not able to determine whether it would be more cost-effective to outsource its pre-collect revenue recovery functions or continue to perform them in-house.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

As noted by the Auditor, MCIS lacks sufficient functionality to provide performance data as described above. The court anticipates that replacement of its case management system will provide some of this functionality and that the court can build in additional functions over time to help with measures like this. The court would also like to explore implementation of business intelligence to provide performance reporting.

Conclusion 10: SMC policies create inefficiencies and staff time is wasted pursuing debts that are unlikely to be collected. Policies also allow citizens to take advantage of the system and delay payment and/or referral to collections.

Background

Financial obligations for parking tickets, traffic infractions, and non-traffic infractions are recorded in SMC's MCIS system. If citizens do not make timely payments, SMC's Revenue Recovery unit is responsible for following up on the monies owed before accounts are ultimately forwarded to collections. In addition, Revenue Recovery staff members administer and track those obligations that are set up on time-payment plans and community service arrangements.

Issue, Impact, and Recommendation

SMC should recover as much of the monies owed for parking, traffic, and non-traffic fines/fees as is reasonably possible, and the recovery effort should be carried out efficiently so as to minimize the expense of the revenue recovery effort. Currently, some of SMC's policies negatively impact the efficiency of revenue recovery functions and thereby increase SMC's costs.

SMC staff members spend many hours administering and tracking time-payment plans and community service arrangements that in many cases are not fulfilled. Our audit test work indicated that most citizens do not make the time-payments they committed to, and many citizens do not serve all of their community service hour commitments. In addition, SMC staff indicated that some citizens who are repeat users of SMC system appear to have learned how to utilize all the policy options to delay and avoid payment through extensions and by requesting time-pays and community service, when in some cases they have the financial means to pay the entire amount due. Consequently, in order to improve the efficiency of SMC's revenue recovery functions and to improve its enforcement of community orders, we recommend revising policies related to payment of financial obligations to SMC. This could include:

- Eliminate time-payments and community service for parking ticket obligations, since parking tickets are a "routine" violation, and may not warrant the same degree of payment leniency that more serious violations do,
- Charge citizens an administrative fee for time-payment plans,
- Eliminate time-pay and community service extensions, in all but the most unusual cases,

- Do not permit time-payment plans or community service arrangements for citizens who have defaulted on them in the past,
- Establish a minimum obligation dollar amount to qualify for time-payments and community service,
- Establish a maximum number of times a citizen can receive a time-payment plan or community service arrangement,
- Eliminate the practice of recalling old debts from collections to be rolled into new obligations, in all but the most unusual cases.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

Management will evaluate policies within other jurisdictions and bring policy recommendations to Judges, including potentially developing different protocols between infraction (particularly parking) cases and criminal cases. The Court Compliance Manager will work with a representative of Finance to bring policy recommendations to the Judges in the second quarter of 2007.

V. INFORMATION SYSTEMS

SMC violations, cases, and any fines/fees due are recorded and tracked in SMC's MCIS database system. MCIS functions as the SMC's case management system and accounts receivable system. The Tracker system is used to track community service arrangements, as well as for probation tracking.

We reviewed SMC's information systems tools to determine whether they properly supported revenue recovery and accounts receivable needs and business operations. Specifically, this involved evaluating how MCIS handled accounts receivable for financial obligations, time-payment plans, and community service. The Tracker system was also reviewed in relation to community service. In addition, we surveyed ten municipal courts from other large cities about their systems. The results of the survey were published in our June 21, 2006 Memorandum on Benchmarking Municipal Court Revenue Recovery Operations (See Appendix 1). Nine of the 10 respondents provided information about the information technology (IT) system that supports their revenue recovery functions, and seven of these nine use a system provided by a vendor. Only one of the jurisdictions surveyed is using an internally-developed IT system, like MCIS.

Overall, we found that SMC's information systems tools do not adequately support revenue recovery and accounts receivable needs and business operations. Details are provided below.

Conclusion 11: SMC's information systems tools do not adequately support accounts receivable management or revenue recovery functions.

Issue, Impact, and Recommendation

Systems tools should be adequate to support efficient and effective tracking and follow-up of SMC financial obligations, provide adequate reporting to facilitate business decision making,

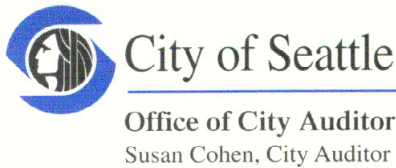
and allow for tracking of revenue recovery performance measures to help evaluate SMC's effectiveness and efficiency. Currently, this does not appear to be the case. MCIS was not designed originally to function as an accounts receivable system and appears to have limitations in this area. SMC officials said they could not provide us with certain data for this audit, because of MCIS's limitations. The data included aging reports for accounts receivables, time-payments, and community service arrangements. SMC did not provide revenue recovery performance data, again due to the lack of proper tracking and reporting provided with MCIS. It should be noted that seven of the 10 municipal courts we surveyed provided had some performance data. Time-payment research on MCIS is quite complex and requires a thorough knowledge of both MCIS and SMC operations. MCIS does not adequately support time-payment monitoring functions so manual re-entry is necessary on the part of SMC's Revenue Recovery unit staff. Also, time-payment deposits and extensions are not recorded in a separate field so there is no way to summarize and analyze these attributes.

Ideally, MCIS would be either replaced or significantly enhanced to better support accounts receivable management and revenue recovery functions. SMC requested funds for the replacement of MCIS as part of the 2007 budget process. So far, they have been unsuccessful in securing the requested funding for this project, due to other competing City priorities. SMC is also coordinating with the State of Washington Administrative Office of the Court, who is tasked with replacing the DCIS system, a system used for both case management and accounts receivable by most of the municipal courts in the State. However, SMC technology management doubts that this DCIS replacement project will begin, and they do not think that it will adequately address the SMC's accounts receivable system needs even if it did. It should be noted that Seattle has a much higher volume of violations (especially parking) compared to other municipal courts in the state. If SMC will not be able to replace or significantly enhance MCIS, this adds further importance to the need to revise SMC's payment policies as discussed at Conclusions #1, 4, 7 and 10.

SMC RESPONSE - ACTIONS PLANNED OR TAKEN

As noted by the Auditor, MCIS lacks sufficient Accounts Receivable or Revenue Recovery functionality. The court anticipates that replacement of its system will provide appropriate functionality

APPENDIX 1
MEMORANDUM ON BENCHMARKING MUNICIPAL COURT REVENUE RECOVERY OPERATIONS



MEMORANDUM

DATE: June 21, 2006

TO: Gayle Tajima, Director of Finance and Administrative Services
Seattle Municipal Court (SMC)

FROM: Susan Cohen, City Auditor *Susan Cohen*

RE: Benchmarking Revenue Recovery Operations

The following is a summary of our revenue recovery benchmarking study. We hope that this information will help you evaluate options for improving the efficiency of SMC's revenue recovery operations. Please contact me or Claudia Gross Shader to discuss our findings and any potential follow-up.

Scope

The scope of study included benchmarking Seattle with other large municipal courts (or jurisdictions) to help evaluate the effectiveness and efficiency of the SMC's revenue recovery functions, and to examine alternative options (e.g., outsourcing versus handling in-house). To help gather the information from other jurisdictions, we developed a web survey tool that contained 13 questions. The web survey can be viewed at:

<http://www.zoomerang.com/recipient/survey-intro.zgi?p=WEB224VU7NST33>

Organizations Surveyed

10 organizations responded to our survey; however, the respondents did not always answer all 13 questions. The respondents included:

- City of Boston, Transportation Department
- City of Chicago, Revenue Department
- City of Cleveland, Municipal Clerk of Courts
- City and County of Denver, Parking Management
- Maricopa County, General Jurisdiction Courts (included Phoenix tickets)
- Miami Dade County, Clerk of Courts
- Oregon Judicial Department (included Portland tickets)

- City of Sacramento, Revenue Division
- San Diego Superior Court
- Vancouver, British Columbia (BC), Revenue Services and Provincial Traffic Courts

Finding Areas

Fees for Time Payments: Nine out of the ten organizations surveyed offer time payments before collections, and six of those nine organizations charge a fee for time payments. The fees for time payments range from \$20 – \$50. Fees from time payments generate revenue that can help support the revenue recovery function. Four of the organizations reported their 2004 revenue from fees for time payments:

Jurisdiction:	2004 Revenue from Fees for Time Payments:
Maricopa County	\$ 620,000
Oregon Judicial Department	\$ 2,900,000
Sacramento	\$ 18,000
San Diego	\$ 1,522,095

Two of the four respondents that do not charge a fee for their time payments indicated that they considered their default rate on time payments to be high (Cleveland 90%; Chicago 40%).

Organizational Structure: Six of the ten respondents indicated that the revenue recovery function was housed in Court Finance. The remaining respondents had unique organizational structures including those within transportation or revenue departments. However, none of the respondents indicated that their revenue recovery function is housed in court probation, as is the case with the SMC.

Collections Contracts: Nine of the ten respondents indicated that they outsource collections processing. The exception is Vancouver, B.C. which handles collections in-house. Six of the nine outsource collections to multiple vendors, as many as eight (Chicago). Some of the respondents indicated that they have seen a benefit to using at least two vendors, because the vendors have to stay competitive. Maricopa County, for example, compiles regular comparisons of the performance on collections which are then distributed to all their vendors.

In addition, both Maricopa County and Chicago contract with law firms specializing in legal pursuit of collections (e.g., placing liens on property).

Other Outsourcing: Four of the ten respondents use an outsourcing vendor for elements of the pre-collections phase of revenue recovery. Boston, Cleveland, and Denver use the vendor, Affiliated Computer Services, Inc (ACS). The degree to which ACS is used in the pre-collections phase varies by jurisdiction. In Boston, ACS provides computers and parking management systems (including booting systems and meter management) and performs cashiering and collections activities. In Cleveland, ACS provides and supports the parking ticket management system only.

Chicago uses IBM to run its parking ticket system, and they contract with the vendor, Keane, for some of their customer help desk functionality. City employees perform cashiering. Also, in Chicago, if a citizen with parking, traffic, or criminal fines is in bankruptcy, their case is turned over to one of the contract law firms to begin pursuing payment immediately after adjudication.

IT Systems

Nine respondents provided information about the information technology (IT) system that supports their revenue recovery functions. Seven of the nine use a system provided by a vendor: Boston, Cleveland, and Denver use the ACS system; Maricopa County and San Diego use a system provided by Alliance One, Chicago uses a system developed for them by IBM, and Sacramento uses a system provided by the City of Inglewood. Vancouver, B.C. is transitioning from a mainframe system to a new system purchased from the vendor Tempest. Of those jurisdictions surveyed, only the State of Oregon is using an internally-developed IT system.

Issues to Consider

Based on our findings from these other jurisdictions, we would like to pose the following questions for your consideration. We would be happy to discuss these issues with you if you have questions or would like more information.

1. Given that six of the jurisdictions surveyed charge some fee for time payments, has SMC considered charging a fee for time payments? If time payments without a fee are reasonable for criminal violations, has SMC considered charging a fee for time payments related to parking and/or traffic fines?
2. What is SMC's default rate on its time payments? How many of these default without making a single payment – and extend the City's credit up to two additional months?
3. Has SMC considered strategies to prevent potential abuse of the time payment system? Has SMC considered a more rigorous screening and income verification process for time payments related to parking and/or traffic fines?
4. Given that in six of the jurisdictions surveyed revenue recovery reports to Court Finance, has SMC considered that organizational structure?
5. Six of the jurisdictions use multiple collections vendors to maximize their collections rate. Has SMC considered this strategy? Has SMC considered using multiple vendors for its parking ticket collections?
6. Four of the jurisdictions outsource elements of the pre-collection phase. Has SMC considered the costs and benefits of outsourcing elements of the pre-collections phase?
7. Seven of the jurisdictions use a vendor-provided system to support revenue recovery. Given that SMC is currently investigating options for replacing MCIS, has SMC considered a strategy using a vendor-provided financial/receivables system that interfaces with the case management system? Has SMC explored opportunities to purchase a receivables system in conjunction with the Seattle Police Department's upcoming acquisition of a new parking ticket system?

cc: Sue White
Barbara Brown

Office of City Auditor's Report Evaluation Form

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Your feedback helps us do a better job. If you could please take a few minutes to fill out the following information for us, it will help us assess and improve our work.

* * * * *

Report: Seattle Municipal Court Accounts Receivable & Revenue Recovery
Release Date: January 4, 2007

Please rate the following elements of this report by checking the appropriate box:

	Too Little	Just Right	Too Much
Background Information			
Details			
Length of Report			
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Suggestions for our report format: _____

Suggestions for future studies: _____

Other comments, thoughts, ideas: _____

Name (Optional): _____

Thanks for taking the time to help us.

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Call: Susan Cohen, City Auditor, 206-233-3801

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